



LEMON LAW
New Vehicle/Motor Home Repurchase Information

Name _____

Registration Number _____

Address _____

Date _____

Vehicle Information

1. Original retail delivery date of motor vehicle identified by VIN _____ occurred on _____-_____-_____ (month/day/year). Yes No
- The motor vehicle was originally purchased at retail from a new motor vehicle dealer or leasing company in the state of Washington and was initially registered in the state of Washington or issued a temporary license pursuant to RCW 46.16.460 (non-resident military permit exception). ☐ ☐
- The motor vehicle was purchased or leased by a business as part of a fleet of ten or more vehicles at one time or under a single purchase or lease agreement, RCW 19.118.021(9). ☐ ☐

Defect Information

2. The consumer presented the following condition or defect, which is described as follows: Yes No
- a) The condition or defect described above is a life threatening malfunction or nonconformity that impedes the consumer's ability to control or operate the vehicle for ordinary use or reasonable intended purposes or creates a risk of fire or explosion. [See RCW 19.118.021(16)] ☐ ☐
- b) The defect or condition described above renders the vehicle unreliable or unsafe for ordinary use, or diminish the resale value below the average resale value for comparable vehicles. [See RCW 19.118.021(18)] ☐ ☐
- c) The condition or defect described above has been subject to diagnosis or repair _____ times, At least one of which was during the period of the applicable manufacturer's warranty. ☐ ☐
- d) The vehicle has been out of service by reason of repair or diagnosis of the condition or defect described above for _____ days of which _____ days were during the period of the applicable manufacturer's written warranty. ☐ ☐

Additional Information

3. The vehicle has an existing "serious safety defect" which is not the result of abuse, neglect, or unauthorized modifications or alterations. [See RCW 19.118.021(16)] Yes No
- If yes, identify _____
4. The vehicle has an existing "Nonconformity" which is a defect, condition, or above listed "serious safety defect" which substantially impairs the use, value, or safety of the vehicle, which is not the result of abuse, neglect, or unauthorized modification or alteration of the vehicle. [See RCW 19.118.021(11),(18)] ☐ ☐
- If yes, identify _____
5. The vehicle has been out-of-service by reason of diagnosis or repair of one or more nonconformity's for a cumulative total of _____ calendar days, of which at least _____ days were during the period of the applicable manufacturer's written warranty period. [See RCW 19.118.021(2)(C)] If yes, identify nonconformity's: _____ ☐ ☐

MANUFACTURER RETAIL SALES TAX REFUND REQUEST

In 1987, the Washington Legislature enacted a “Lemon Law” creating enforcement provisions for new motor vehicle warranties. A manufacturer repurchasing a new motor vehicle under warranty because of a defective condition shall refund to the consumer the purchase price, all collateral charges (includes retail sales tax) and incidental costs, less a reasonable offset for use. The manufacturer shall make the refund to the consumer and/or lien holder.

The Department of Revenue upon receipt of required documentation (evidence) will then credit or refund the amount of retail sales tax remitted to the consumer. *(Subject to future field verification within the statute of limitations.)*

Attached for your information are Motor Vehicle Warranties Revised Code of Washington (RCW) Chapter 19.118 and Washington Administrative Code (WAC) 458-20-108(4). *(Refer to RCW 19.118.061(1), (2), (3), (4), & (5) for manufacturer guidelines with respect to notification of correction, vehicle resale or transfer of title, issuance of new title, disclosure to buyer, and intervening transferor.*

To receive a credit or refund, the manufacturer must provide the following information indicating that the dealer collected the retail sales tax and that the manufacturer refunded it to the consumer:

1. A copy of decision rendered by the New Motor Vehicle Arbitration Board; **(or)**
2. If the manufacturer/consumer repurchase agreement is non-arbitrated, the Manufacturer must provide a completed copy of attached addendum; **and**
3. A statement signed and dated by the consumer accepting the arbitration board decision or the manufacturer’s non-arbitrated repurchase offer. The statement must include the consumer’s name, repurchase offer date, total repurchase amount, sales tax amount refunded, and name of manufacturer issuing refund; **and**
4. A copy of dealer invoice (purchase order) signed by the consumer which shows the amount of retail sales tax paid; **and**
5. A copy of manufacturer’s refund check(s) for repurchase drawn payable to the consumer and/or lien holder; **and**
6. If applicable, **provide calculation** of reasonable offset for mileage use by multiplying number of miles the vehicle traveled directly attributable to use by consumer times the purchase price, and dividing by one hundred twenty thousand, except in case of a motor home, in which event it shall be divided by ninety thousand.

$$\frac{\text{Miles Traveled multiplied by Purchase Price}}{120,000} = \text{Vehicle Usage \$ Amount}$$

$$\frac{\text{Miles Traveled multiplied by Purchase Price}}{90,000} = \text{Motorhome Usage \$ Amount}$$

The reasonable offset for mileage use may be charged for the amount of time that the consumer has used the vehicle or motor home. The mileage use \$ amount is not subject to further taxation. *This is part of purchase price not refunded and has already been taxed.*

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. TTY users may call (800) 451-7985.